

SUPPLEMENTARY INSTRUCTIONS FOR WEST VIRGINIA COUNTIES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for this government, please include the following fiscal activities:

This county general government
 Airport authorities (single-county)
 Community improvement districts (county)
 County boards of health
 County building commissions
 County development authorities
 County economic opportunity development districts
 County farmland protection boards
 County fire boards
 County library boards
 County parks and recreation commissions
 County waterworks and electric power systems
 Emergency ambulance service authorities (1975 law)
 Historic landmarks commissions (county)
 Hospital boards
 Regional library boards
 Regional water and wastewater authorities lacking autonomy
 Solid waste authorities (single county)
 Urban renewal authorities

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- All current and delinquent ad valorem and supplemental property tax collections (real and personal) collected for all county funds and the agencies listed above
- Sheriff's commission on such collections
- Tax penalties and interest

3. B. Local sales taxes

6. Public utilities sales tax (code T15)

Include

- Public utility tax
- Franchise fees
- Emergency telephone service tax

8. Other sales tax (code T19)

Include

- Hotel occupancy tax

3. C. Licensing and permit taxes

3. Motor vehicle licensing and permit taxes (code T24)

Include

- Amounts retained by this county for motor vehicle registration fees

6. Other licensing and permit taxes (code T29)

Include

- Animal control taxes
- Miscellaneous permits & licenses

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)

Include

- Property transfer taxes

4. Intergovernmental revenues

D. Health and/or hospitals - From the State (code C42)

Include

- Health department grants

E. Housing and community development - From the State (code C50)

Include

- Economic and community development

M. General support - From the State (code C30)

Include

- Wine and liquor tax
- State payments in lieu of taxes
- Coal severance tax from the state
- Oil and gas severance tax

N. All other - From the State (code C89)

Include

- State grants - Library
- State grants - Water improvement
- State grants - Commission on aging
- State grants - Flood disaster
- State grants - Synthetic fuel tax
- State grants - Other purposes

PART 3 – EXPENDITURES

8. Intergovernmental expenditures

Include

- Payments to the state for:
 - Highways – item A. (code L44)
 - All other purposes – item BB. (code L89)
- Payments to other local governments for:
 - Financial administration – item B. (code M23)
 - Fire service – item D. (code M24)
 - Garbage collection – item F. (code M81)
 - Hospitals – item I. (code M36)
 - All other purposes – item BB. (code M89)

11. Personnel expenditures (code Z00)

Include

- Salaries and wages for all employees, full- and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage